

EXHIBIT 27

Jeff Pratt </O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=ED5A49A192414BD3B509D2DE6089BDFB-JPRATT>
From: (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=ED5A49A192414BD3B509D2DE6089BDFB-JPRATT>
Sent: Friday, February 24, 2023 11:47 AM
To: Joe Poore <joe.poore@gemmining.com>; John Warren <jw@gemmining.com>
Subject: Hosting Update - GEM 1 and GEM 4

Good Morning,

As a follow up to our last several discussions, here are the actions in progress and proposed.

- **GEM 1**
 - We are planning to terminate these agreements in court effective March 31, 2023
 - We will offer GEM 1 a new month to month agreement
 - Effective April 1
 - Rate 5.95c per KWH
 - Infra Fee of \$50/unit per month
 - Units in Grand Forks, North Dakota will be moving to Calvert City, Kentucky.
 - Units in Marble, North Carolina will be moving to Dalton, Georgia
 - Units in Dalton, Georgia will be staying in Dalton, Georgia
 - Total Units = 7,354
 - New agreement offer will replace units on Order 8, October, November, December and January batches
- **GEM 4**
 - We are planning to terminate these agreements in court effective March 31, 2023
 - We will offer GEM 1 a new month to month agreement
 - Effective April 1
 - Rate 5.95c per KWH
 - Infra Fee of \$50/unit per month
 - Units in Grand Forks, North Dakota will be moving to Calvert City, Kentucky.
 - Units in Marble, North Carolina will be moving to Dalton, Georgia
 - Units in Dalton, Georgia will be staying in Dalton, Georgia
 - Total Units = 3,107
 - New agreement offer will replace units on Order 1, October & November

We will pursue the court action as per our discussions, we are not able to reach a mutual agreement. I will get the new agreements to you as soon as possible in March. You had asked me to get close to 7.8c realized rate, above we are at 8.1c realized rate. I was not able to get approval of 7.8c.

With regard to new units, we are completely out space to expand hosting operations and construction has been on hold given our restructuring. We are close to resuming expansion and would like to be able to host your 3,000 S19J units and your 1,500 S19 XP Units. Hosting going forward, comes with a different pricing structure. The basic outline is here:

- Power – 5c per KWH consumed

- Power above 5c across of our sites will be passed through to customers penny for penny.
 - Power below 5c will be rebated to customers at 50% of the savings. 4c power for Core will lead to a reduction of .5c for the client
- Deployment Fee - \$50 per unit
- Infrastructure Fee - \$50 per unit per month
- Rackspace Fee - \$750 per unit, one time charge, paid upfront. We spent Friday trying to get creative as this is a \$3,375,000 upfront charge to get started. I do have approval to try to come up with something custom for you but I wanted you to do your own modeling and thinking about this before we spend a bunch of time trying to do something that may or may not be interesting to you.

Please let me know when is good for you to have a follow up call to continue these discussions.

Jeff



Jeff Pratt

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